A3075-6 U 4/85

REPORT

February, 1985

TRUCK TAXES and HIGHWAY FINANCE

The Federal highway user tax payments in this report reflect the gradual 1983 implementation of the rate increases authorized by the Surface Transportation Assistance Act of 1982 (STAA). Fuel tax rates on gasoline and special fuels were increased from 4¢ to 9¢ per gallon effective April 1, 1983. On the same date excise taxes on trucks and trailers changed from 10% of the manufacturer's sale price to 12% of the retail sale price and exemptions were added for lighter vehicles. Finally, the taxes on lubricating oil and truck parts and accessories were repealed on January 7, 1983.

Trucks do indeed pay their fair share of Federal taxes. In 1983, payments by all trucks amounted to $3,218,781,000 or 41.4 percent of the total Federal Highway Trust Fund taxes paid by highway users. Fully 80% of the non-fuel-tax portion of the Highway Trust Fund was collected from trucks — nearly $885 million out of $1.2 billion!

Taxes will increase in two areas in 1984 and 1985 — diesel fuel taxes and heavy vehicle use taxes — as changes authorized by the Deficit Reduction Act of 1984 are implemented. The fuel tax rate on diesel fuel was increased from 9¢ to 15¢ effective August 1, 1984. As of July 1, 1984 the maximum heavy vehicle use tax went from $240 to $550 for everyone except small fleet operates (5 or fewer trucks); the increase for small fleets will take effect on July 1, 1985. On January 1, 1984 the taxes on tubes and on tread rubber were repealed and the tax on new tires was increased. The Treasury Department projections for Fiscal Year 1985 indicate that the net 1985 Highway Trust Fund collections will be 155% of the FY 1983 level and that the motor fuel portion will account for 88% of the total.

Over $129 billion in special Federal highway use taxes has been dedicated to the Highway Trust Fund since it was established by the Federal Aid Highway Act of 1956. In those twenty-seven years, trucks paid $55.5 billion or 43 percent of that amount. In addition, all motor vehicles paid more than $25.4 billion which was not dedicated to highways and was added to Federal general funds.

In addition to paying special Federal taxes, all motor vehicle owners and operators paid $297.5 billion in state highway user taxes since 1956. Trucks paid 35.7 percent of the total state collections — just over $106 billion.

Trucks accounted for 21 percent of all motor vehicles registered in 1983 and they paid special state highway user taxes amounting to over $8 billion — almost 38 percent of the $21.2 billion total. State highway user tax payments are divided among four categories in the

A JOINT SERVICE OF:

tables on pages 6 and 7 — registration fees, miscellaneous fees, motor fuel taxes and motor carriers taxes. Trucks paid almost all of the motor carrier taxes, nearly 40 percent of state registration fees, and just over 35% of motor fuel taxes.

State roadway systems are heavily supported by trucking industry payments. During 1983 the states collected a total of over $21.2 billion in special highway user taxes and disbursed nearly $17.7 billion for capital outlay, maintenance and other expenditures on state-administered highways. The $8 billion in state taxes collected from truck owners and operators in 1983 represented 144.7% of the capital outlay expenditures, 146.6% of the maintenance expenditures and 45.6 percent of the total expenditures on state-administered highways.

States moved quickly to increase state user taxes in 1983. STAA provided the first significant increases in the Federal highway user tax since 1961 and with large increases in Federal highway appropriations came the need for states to find major new sources of matching funds. That stimulus plus significant deterioration of state highways, the effects of inflation, and changing motor fuel prices caused a beehive of state tax-related legislation activity in 1983. In that year twenty-seven of the 51 jurisdictions witnessed motor fuel tax and/or motor fuel tax legislative action to change tax rates or tax methods and eight other states plus the District of Columbia saw prearranged tax changes take effect without legislative action.

The total of State and Federal highway user taxes paid in 1983 by all vehicles was just over $29 billion. Trucks paid almost 39% of that amount — $11.3 billion. Total truck payments of both State and Federal taxes since 1956 amount to $161.9 billion — 37.9% of the 426.6 billion paid by all motor vehicles.

As vocal proponents of a strong highway program, members of the trucking industry have always paid their fair share of user fees as one can see by the proportions shown in this report. The trucking industry will continue to support the strong highway program that will permit American businesses and consumers to continue their dependence on the high quality of service provided by trucks and the trucking industry.

1983 SUMMARY OF HIGHWAY USER TAXES IN THE UNITED STATES

STATE HIGHWAY USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations*	166,711,309	35,086,197	21.0
Registration Fees	$ 6,379,012,000	$2,529,662,000	39.7
Miscellaneous Fees	2,728,769,000	946,636,000	34.7
Motor Fuel Taxes	11,680,987,000	4,129,354,000	35.4
Motor Carrier Taxes	451,123,000	440,370,000	97.6
Total User Taxes	**$21,239,891,000**	**$8,046,022,000**	**37.9**

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS**

Total Truck Taxes ($8,046,022,000) are equivalent to:

144.7% of capital outlay of $5,559,665,000 (excluding $8,153,419,000 in Federal Highway Funds) . . . or

146.6% of maintenance expenditures of $5,487,073,000 . . . or

45.6% of total expenditures of $17,653,702,000 (which includes $6,606,964,000 systems).

* Registrations exclude publicly-owned vehicles. Truck registrations include only power units. Total registrations include motorcycles.
** Includes expenditures on local roads and streets for the District of Columbia.

* * * * * * * * *

FEDERAL HIGHWAY-RELATED EXCISE TAXES AND THE HIGHWAY TRUST FUND

	1983 Collections Paid by Highway Users	
Taxes Dedicated to Highway Trust Fund*	**All Motor Vehicles**	**Trucks**
Motor Fuel (a)	$6,530,186,000	$2,334,070,000
Lubricating Oil (b)	8,847,000	3,769,000
Heavy Vehicle Use Tax (c)	235,883,000	232,107,000
New Trucks & Trailers (d)	338,403,000	338,403,000
Truck Parts & Accessories (e)	47,826,000	47,826,000
Tires and Tubes (f)	596,870,000	254,505,000
Tread Rubber (g)	19,001,000	8,101,000
TOTAL DEDICATED FEDERAL USER TAXES	**$7,777,016,000**	**$3,218,781,000**

* Tax rates apply to calendar year 1983 only.
(a) Tax rate: 4 cents per gallon to April 1, 1983; 9 cents per gallon after April 1. Collections include tax on special fuels used on highways.
(b) Tax rate of 6 cents per gallon was repealed effective January 7, 1983.
(c) Tax rate: $3.00 per 1,000 pounds per year. Annual use tax on vehicles over 26,000 pounds gross weight (vehicle plus load) is levied on total weight, not just on excess over 26,000 pounds.
(d) Tax rate: 10% of manufacturer's sales price through March 31, 1983; 12% of retail sale price thereafter. Trucks 33,000 pounds or less gross vehicle weight and trailers 26,000 pounds or less gross vehicle weight are exempt.
(e) Tax rate of 8% of manufacturer's sales price was repealed effective January 7, 1983.
(f) Tax rate: 9.75 cents per pound.
(g) Tax rate: 5 cents per pound.

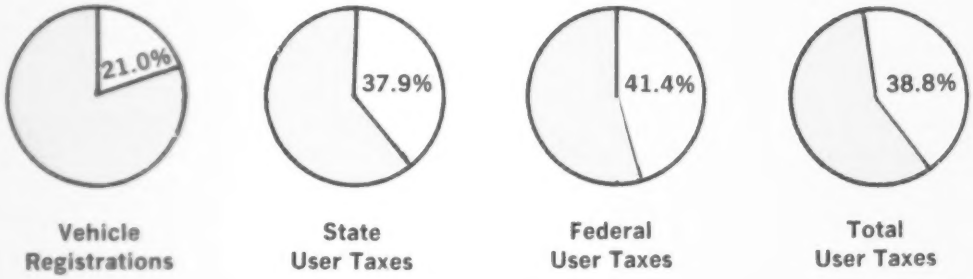
TOTAL 1983 STATE AND FEDERAL HIGHWAY USER TAXES PAID BY UNITED STATES VEHICLES

	State	Federal*	TOTAL
All Motor Vehicles	$21,239,891,000	$7,777,016,000	$29,016,907,000
Trucks	$ 8,046,022,000	$3,218,781,000	$11,264,803,000
Truck Percent	37.9%	41.4%	38.8%

* Federal taxes include only Highway Trust Fund collections paid by highway users.

In the United States 39 of every 100 tax dollars collected for highway use during 1983 were paid by trucks . . . . yet, only 21 of every 100 vehicles registered were trucks!

TRUCK PERCENTAGE OF VEHICLE REGISTRATIONS AND SPECIAL VEHICLE TAX PAYMENTS



DISTRIBUTION OF TRUCK HIGHWAY USE PAYMENTS 1983

Each dollar of highway use tax paid by truck owners and operators is divided among the categories shown below.

TOTAL STATE USER TAXES (All States)

51.3¢	31.4¢	11.8¢	5.5¢
Motor Fuel Taxes	Truck and Trailer Registration Fees	Miscellaneous Fees	Motor Carrier Taxes

TOTAL FEDERAL USER TAXES

72.5¢	10.5¢	8.2¢	1.6¢	7.2¢
Motor Fuel Taxes	Excise Tax on New Trucks and Trailers	Excise Tax on Tires & Tubes, Tread Rubber	Excise Tax on Lubricating Oil, Truck Parts and Accessories	Truck Use Tax

1983 STATE MOTOR VEHICLE REGISTRATIONS*

State	All Motor Vehicles	Trucks	Truck % of Total
Alabama	3,176,664	842,135	26.5%
Alaska	350,437	122,721	35.0
Arizona	2,348,076	637,901	27.2
Arkansas	1,452,119	491,070	33.8
California	18,158,845	3,628,313	20.0
Colorado	2,737,010	684,586	25.0
Connecticut	2,353,861	128,987	5.5
Delaware	431,303	81,124	18.8
District of Columbia	229,129	11,239	4.9
Florida	8,829,190	1,556,650	17.6
Georgia	4,250,845	1,024,274	24.1
Hawaii	615,046	50,592	8.2
Idaho	905,510	327,478	36.2
Illinois	7,650,388	1,535,175	20.1
Indiana	3,943,760	954,632	24.2
Iowa	2,685,290	689,490	25.7
Kansas	2,122,893	618,799	29.2
Kentucky	2,628,206	770,090	29.3
Louisiana	2,907,309	817,588	28.1
Maine	797,085	190,740	23.9
Maryland	3,055,048	468,660	15.3
Massachusetts	3,912,771	427,126	10.9
Michigan	6,415,032	1,187,355	18.5
Minnesota	3,405,087	831,085	24.4
Mississippi	1,571,526	354,450	22.6
Missouri	3,502,219	867,604	24.8
Montana	846,633	330,427	39.0
Nebraska	1,264,356	406,941	32.2
Nevada	732,014	190,752	26.1
New Hampshire	844,578	106,164	12.6
New Jersey	4,922,432	439,059	8.9
New Mexico	1,266,553	419,498	33.1
New York	8,491,914	965,450	11.4
North Carolina	4,637,070	1,069,112	23.1
North Dakota	686,358	266,117	38.8
Ohio	7,964,583	1,264,057	15.9
Oklahoma	2,849,871	968,432	34.0
Oregon	2,151,634	600,895	27.9
Pennsylvania	6,992,226	1,033,970	14.8
Rhode Island	618,079	73,387	11.9
South Carolina	2,063,310	451,265	21.9
South Dakota	654,745	226,273	34.6
Tennessee	3,562,384	588,161	16.5
Texas	11,710,291	3,330,285	28.4
Utah	1,123,087	327,057	29.1
Vermont	383,213	79,701	20.8
Virginia	3,917,257	528,845	13.5
Washington	3,423,183	938,709	27.4
West Virginia	1,279,602	356,989	27.9
Wisconsin	3,377,994	622,368	18.4
Wyoming	513,293	202,419	39.4
TOTAL (U.S.)	**166,711,309**	**35,086,197**	**21.0%**

* Registrations exclude publicly-owned vehicles. Truck registrations include only power units. Total registrations include motorcycles.

1983 STATE HIGHWAY USER TAXES PAID BY ALL MOTOR VEHICLES

State	Registration Fees ($1,000)	Miscellaneous Fees ($1,000)	Motor Fuel Taxes ($1,000)	Motor Carrier Taxes ($1,000)	Total User Taxes ($1,000)
Alabama	$ 51,599	$ 21,440	$ 252,165	$ 666	$ 325,870
Alaska	13,201	6,126	24,280	739	44,346
Arizona	32,327	24,695	168,398	62,567	287,987
Arkansas	58,490	19,191	128,501	19,176	225,358
California	1,548,527	147,995	1,142,293	14,734	2,853,549
Colorado	34,685	23,581	167,403	26,753	252,422
Connecticut	63,990	40,466	184,992	4,993	294,441
Delaware	12,769	18,086	36,380	—	67,235
District of Columbia	16,814	23,534	24,267	254	64,869
Florida	244,174	60,724	504,010	3,125	812,033
Georgia	51,688	17,290	251,529	2,562	323,069
Hawaii	24,319	2,896	28,582	43	55,840
Idaho	23,385	7,602	69,467	14,944	115,398
Illinois	314,819	49,955	414,879	2,123	781,776
Indiana	91,030	26,491	314,346	1,581	433,448
Iowa	149,727	11,023	185,306	686	346,742
Kansas	65,059	11,430	126,163	3,373	206,025
Kentucky	52,780	140,698	198,412	33,621	425,511
Louisiana	34,761	48,726	196,420	11,851	291,758
Maine	27,948	11,296	72,930	820	112,994
Maryland	84,803	215,193	271,142	—	571,138
Massachusetts	83,290	39,746	265,249	1,778	390,063
Michigan	233,518	42,529	493,610	3,022	772,679
Minnesota	158,177	24,445	306,105	1,270	490,007
Mississippi	47,606	18,651	129,669	614	196,540
Missouri	100,459	22,017	195,314	2,500	320,290
Montana	19,090	10,305	60,479	1,085	90,959
Nebraska	42,256	9,060	122,737	713	174,766
Nevada	43,311	9,764	66,613	7,561	127,249
New Hampshire	26,029	13,698	61,951	1,670	103,348
New Jersey	210,701	73,882	275,010	2,441	562,034
New Mexico	22,081	32,029	93,574	23,460	171,144
New York	311,645	86,456	410,842	38,631	847,574
North Carolina	133,402	48,749	399,321	—	581,532
North Dakota	26,750	8,426	42,832	1,631	79,639
Ohio	265,052	57,648	600,624	50,560	973,884
Oklahoma	164,434	26,079	132,220	1,819	324,552
Oregon	31,444	21,088	97,814	68,205	218,551
Pennsylvania	276,955	201,549	749,351	—	1,227,855
Rhode Island	13,231	10,627	46,509	998	71,365
South Carolina	37,511	12,482	233,471	909	284,373
South Dakota	26,486	2,887	54,215	—	83,588
Tennessee	103,922	28,912	282,884	2,448	418,166
Texas	359,580	650,730	505,885	2,698	1,518,893
Utah	20,471	12,257	85,975	1,891	120,594
Vermont	18,579	21,852	32,391	331	73,153
Virginia	111,228	155,054	400,470	6,362	673,114
Washington	305,973	42,859	290,260	3,966	643,058
West Virginia	41,738	76,586	139,642	1,485	259,451
Wisconsin	135,976	31,411	306,564	2,822	476,773
Wyoming	11,162	8,543	37,541	15,642	72,888
TOTAL (U.S.)	**$6,379,012**	**$2,728,769**	**$11,680,987**	**$451,123**	**$21,239,891**

1983 STATE HIGHWAY USER TAXES PAID BY TRUCKS

State	Registration Fees ($1,000)	Miscellaneous Fees ($1,000)	Motor Fuel Taxes ($1,000)	Motor Carrier Taxes ($1,000)	Total User Taxes ($1,000)
Alabama	$ 21,501	$ 7,933	$ 114,677	$ 345	$ 144,456
Alaska	6,301	3,704	12,830	711	23,546
Arizona	17,614	12,229	72,798	61,028	163,669
Arkansas	28,581	9,561	65,664	19,167	122,973
California	483,592	44,712	390,664	14,670	933,638
Colorado	14,533	7,937	69,338	26,272	118,080
Connecticut	15,321	2,935	22,236	4,993	45,485
Delaware	5,543	4,476	11,503	—	21,522
District of Columbia	437	1,783	2,754	254	5,228
Florida	80,755	18,113	155,084	3,056	257,008
Georgia	24,641	8,003	98,625	2,531	133,800
Hawaii	4,796	388	4,890	38	10,112
Idaho	10,367	4,720	38,353	14,944	68,384
Illinois	163,404	12,016	145,208	2,123	322,751
Indiana	59,411	9,190	123,601	1,579	193,781
Iowa	76,285	4,374	83,443	655	164,757
Kansas	40,080	6,043	66,589	3,339	116,051
Kentucky	29,376	47,325	90,416	33,309	200,426
Louisiana	24,461	26,035	85,030	7,337	142,863
Maine	16,171	3,395	29,522	818	49,906
Maryland	29,047	56,490	78,496	—	164,033
Massachusetts	35,429	5,730	54,270	1,711	97,140
Michigan	87,767	12,971	158,449	3,022	262,209
Minnesota	44,156	5,789	122,779	1,242	173,966
Mississippi	27,396	7,093	48,963	356	83,808
Missouri	50,538	7,724	77,813	2,386	138,461
Montana	14,260	5,787	35,145	977	56,159
Nebraska	28,251	4,408	60,325	697	93,681
Nevada	13,881	7,263	28,111	7,373	56,628
New Hampshire	7,106	1,822	14,943	1,643	25,514
New Jersey	63,943	15,283	50,079	2,147	131,452
New Mexico	7,993	17,456	46,993	23,460	95,902
New York	67,730	13,744	91,659	38,631	211,764
North Carolina	76,846	16,237	150,105	—	243,188
North Dakota	13,368	5,545	19,536	1,622	40,071
Ohio	109,898	11,833	167,694	50,377	339,802
Oklahoma	45,966	11,967	68,424	1,690	128,047
Oregon	15,536	8,759	35,663	67,524	127,482
Pennsylvania	116,315	89,967	196,930	—	403,212
Rhode Island	3,956	1,333	10,381	998	16,668
South Carolina	21,636	3,326	83,653	785	109,400
South Dakota	16,583	1,582	28,935	—	47,100
Tennessee	54,570	8,777	91,824	2,433	157,604
Texas	186,177	272,587	226,789	2,453	688,006
Utah	11,886	6,746	40,176	1,891	60,699
Vermont	7,622	6,501	11,632	331	26,086
Virginia	40,234	48,062	134,598	6,353	229,247
Washington	116,890	12,177	127,366	3,841	260,274
West Virginia	17,745	26,320	62,531	1,446	108,042
Wisconsin	67,386	11,480	100,277	2,402	181,545
Wyoming	6,381	7,005	21,590	15,410	50,386
TOTAL (U.S.)	**$2,529,662**	**$946,636**	**$4,129,354**	**$440,370**	**$8,046,022**

1983 SPECIAL MOTOR VEHICLE TAXES PAID BY ALL MOTOR VEHICLES

State	State Highway User Taxes ($1,000)	Federal Highway User Taxes (1) ($1,000)	Total Special Taxes ($1,000)
Alabama	$ 325,870	$ 145,074	$ 470,944
Alaska	44,346	16,753	61,099
Arizona	289,987	104,100	392,087
Arkansas	225,358	94,631	319,989
California	2,853,549	773,654	3,627,203
Colorado	252,422	111,634	364,056
Connecticut	294,441	92,891	387,332
Delaware	67,235	21,841	89,076
District of Columbia	64,869	12,641	77,510
Florida	812,033	359,881	1,171,914
Georgia	323,069	230,441	553,510
Hawaii	55,840	21,096	76,936
Idaho	115,398	34,410	149,808
Illinois	781,776	325,947	1,107,723
Indiana	433,448	206,707	640,155
Iowa	346,742	88,883	435,625
Kansas	206,025	99,429	305,454
Kentucky	425,511	136,402	561,913
Louisiana	291,758	166,982	458,740
Maine	112,994	38,561	151,555
Maryland	571,138	139,406	710,544
Massachusetts	390,063	159,112	549,175
Michigan	772,679	261,527	1,034,206
Minnesota	490,007	141,106	631,113
Mississippi	196,540	95,389	291,929
Missouri	320,290	192,209	512,499
Montana	90,959	37,394	128,353
Nebraska	174,766	60,220	234,986
Nevada	127,249	38,480	165,729
New Hampshire	103,348	27,866	131,214
New Jersey	562,034	235,613	797,647
New Mexico	171,144	61,902	233,046
New York	847,574	381,762	1,229,336
North Carolina	581,532	218,381	799,913
North Dakota	79,639	30,836	110,475
Ohio	973,884	354,523	1,328,407
Oklahoma	324,552	146,591	471,143
Oregon	218,551	99,326	317,877
Pennsylvania	1,227,855	340,974	1,568,829
Rhode Island	71,365	25,270	96,635
South Carolina	284,373	117,293	401,666
South Dakota	83,588	29,475	113,063
Tennessee	418,166	188,093	606,259
Texas	1,518,893	663,705	2,182,598
Utah	120,594	53,926	174,520
Vermont	73,153	16,336	89,489
Virginia	673,114	193,623	866,737
Washington	643,058	138,461	781,519
West Virginia	259,451	61,605	321,056
Wisconsin	476,773	152,721	629,494
Wyoming	72,888	31,933	104,821
TOTAL (U.S.)	**$21,239,891**	**$7,777,016**	**$29,016,907**

(1) Federal taxes include only Highway Trust Fund collections paid by highway users.

1983 SPECIAL MOTOR VEHICLE TAXES PAID BY TRUCKS

State	State Highway User Taxes % of Total	State Highway User Taxes ($1,000)	Federal Highway User Taxes(1) % of Total	Federal Highway User Taxes(1) ($1,000)	Total Special Taxes	Truck % of Total
Alabama	44.3	$ 144,456	50.8	$ 73,639	$ 218,095	46.3
Alaska	53.1	23,546	58.4	9,787	33,333	54.6
Arizona	56.8	163,669	48.5	50,434	214,103	54.6
Arkansas	54.6	122,973	57.0	53,928	176,901	55.3
California	32.7	933,638	39.1	302,569	1,236,207	34.1
Colorado	46.8	118,080	46.3	51,713	169,793	44.6
Connecticut	15.5	45,485	17.0	15,782	61,267	15.8
Delaware	32.0	21,522	37.2	8,121	29,643	33.3
District of Columbia	8.1	5,228	16.6	2,102	7,330	9.5
Florida	31.7	257,008	35.9	129,167	386,175	33.0
Georgia	41.4	133,800	45.3	104,371	238,171	43.0
Hawaii	18.1	10,112	20.5	4,317	14,429	18.8
Idaho	59.3	68,384	60.4	20,797	89,181	59.5
Illinois	41.3	322,751	40.5	131,937	454,688	41.0
Indiana	44.7	193,781	47.0	97,079	290,860	45.4
Iowa	47.5	164,757	53.1	47,164	211,921	48.6
Kansas	56.3	116,632	54.8	54,493	170,544	55.8
Kentucky	47.1	200,426	51.0	69,537	269,963	48.0
Louisiana	49.0	142,863	48.5	80,923	223,786	48.8
Maine	44.2	49,906	45.5	17,537	67,443	44.5
Maryland	28.7	164,033	33.6	46,844	210,877	29.7
Massachusetts	24.9	97,140	24.7	39,344	136,484	24.9
Michigan	33.9	262,209	36.7	95,840	358,049	34.6
Minnesota	35.5	173,966	45.7	64,439	238,405	37.8
Mississippi	42.6	83,808	44.5	42,452	126,260	43.3
Missouri	43.2	138,461	45.4	87,330	225,791	44.1
Montana	61.8	56,169	64.1	23,981	80,150	62.4
Nebraska	53.6	93,681	56.0	33,744	127,425	54.3
Nevada	44.5	56,628	48.0	18,473	75,101	45.3
New Hampshire	24.7	25,514	28.3	7,872	33,386	25.4
New Jersey	23.4	131,452	23.8	56,026	187,478	23.5
New Mexico	56.0	95,902	56.0	34,688	130,590	56.0
New York	25.0	211,764	25.9	98,892	310,656	25.3
North Carolina	41.8	243,188	43.2	94,307	337,495	42.2
North Dakota	50.3	40,071	63.2	19,479	59,550	53.9
Ohio	34.9	339,802	34.4	122,014	461,816	34.8
Oklahoma	39.5	128,047	57.5	84,348	212,395	45.1
Oregon	58.3	127,482	43.3	42,975	170,457	53.6
Pennsylvania	32.6	403,212	32.5	110,680	513,892	32.8
Rhode Island	23.4	16,668	26.4	6,680	23,348	24.2
South Carolina	38.5	109,400	41.8	49,053	158,453	39.4
South Dakota	56.4	47,100	59.7	17,593	64,693	57.2
Tennessee	37.7	157,604	38.9	73,152	230,756	38.1
Texas	45.3	688,006	50.5	335,299	1,023,305	46.9
Utah	50.3	60,699	52.2	28,125	88,824	50.9
Vermont	35.7	26,086	39.2	6,395	32,481	36.3
Virginia	34.1	229,247	39.4	76,211	305,458	35.2
Washington	40.5	260,274	48.6	67,218	327,492	41.9
West Virginia	41.6	108,042	49.4	30,399	138,441	43.1
Wisconsin	38.1	181,545	38.7	59,086	240,631	38.2
Wyoming	69.1	50,386	64.0	20,445	70,831	67.6
TOTAL (U.S.)	**37.9**	**$8,046,022**	**41.4**	**$3,218,781**	**$11,264,803**	**38.8**

(1) Federal taxes include only Highway Trust Fund collections paid by highway users.

SUMMARY OF STATE AND FEDERAL HIGHWAY USER TAXES IN THE UNITED STATES BY YEARS

(All dollar amounts expressed in 1,000's)

Calendar Year	STATE HIGHWAY-USER TAXES			FEDERAL HIGHWAY USER TAXES*			TOTAL HIGHWAY-USER TAXES*		
	All Motor Vehicles	Trucks	Truck % of Total	All Motor Vehicles	Trucks	Truck % of Total	All Motor Vehicles	Trucks	Truck% of Total
1957	$ 4,568,463	$ 1,492,816	32.7	$ 1,926,635	$ 611,909	31.8	$ 6,495,098	$ 2,104,725	32.4
1958	$ 4,666,668	$ 1,529,129	32.8	$ 1,907,122	$ 641,287	33.6	$ 6,573,790	$ 2,170,416	33.0
1959	$ 5,090,916	$ 1,653,874	32.5	$ 2,108,887	$ 732,037	34.7	$ 7,199,803	$ 2,385,911	33.1
1960	$ 5,320,719	$ 1,709,428	32.1	$ 2,712,015	$ 898,575	33.1	$ 8,032,734	$ 2,608,003	32.5
1961	$ 5,509,512	$ 1,772,428	32.2	$ 2,767,867	$ 919,135	33.2	$ 8,277,379	$ 2,691,563	32.5
1962	$ 5,822,245	$ 1,898,503	32.6	$ 3,003,040	$ 1,093,856	36.4	$ 8,825,285	$ 2,992,359	33.9
1963	$ 6,154,129	$ 1,991,662	32.4	$ 3,326,435	$ 1,282,971	38.6	$ 9,480,564	$ 3,274,633	34.5
1964	$ 6,581,355	$ 2,149,693	32.7	$ 3,517,685	$ 1,384,695	39.4	$ 10,099,040	$ 3,534,388	35.0
1965	$ 7,007,140	$ 2,296,191	32.8	$ 3,639,093	$ 1,442,843	39.6	$ 10,646,233	$ 3,739,034	35.1
1966	$ 7,518,545	$ 2,465,355	32.8	$ 4,043,658	$ 1,707,269	42.2	$ 11,562,203	$ 4,172,624	36.1
1967	$ 7,898,371	$ 2,599,420	32.9	$ 4,075,180	$ 1,681,596	41.3	$ 11,973,551	$ 4,281,016	35.8
1968	$ 8,634,411	$ 2,830,068	32.8	$ 4,350,768	$ 1,821,592	41.9	$ 12,985,179	$ 4,651,660	35.8
1969	$ 9,502,056	$ 3,145,026	33.1	$ 4,854,357	$ 2,109,278	43.5	$ 14,356,413	$ 5,254,304	36.6
1970	$ 10,279,275	$ 3,429,468	33.4	$ 5,105,776	$ 2,202,861	43.1	$ 15,385,051	$ 5,632,329	36.6
1971	$ 10,955,007	$ 3,668,598	33.5	$ 5,291,377	$ 2,299,066	43.4	$ 16,246,384	$ 5,967,664	36.7
1972	$ 12,010,496	$ 4,045,269	33.7	$ 5,315,032	$ 2,092,554	39.4	$ 17,325,528	$ 6,137,823	35.4
1973	$ 13,142,618	$ 4,568,163	34.8	$ 5,949,122	$ 2,533,373	42.6	$ 19,091,740	$ 7,101,536	37.2
1974	$ 13,123,714	$ 4,629,327	35.3	$ 5,846,038	$ 2,518,419	43.1	$ 18,969,752	$ 7,147,746	37.7
1975	$ 13,460,139	$ 4,818,630	35.8	$ 5,602,676	$ 2,350,924	42.0	$ 19,062,815	$ 7,169,554	37.6
1976	$ 14,995,227	$ 5,456,249	36.4	$ 6,031,064	$ 2,523,164	41.8	$ 21,026,291	$ 7,979,413	37.9
1977	$ 15,695,033	$ 5,855,506	37.3	$ 6,524,952	$ 2,993,592	45.9	$ 22,219,985	$ 8,849,098	39.8
1978	$ 16,652,361	$ 6,346,034	38.1	$ 6,970,339	$ 3,323,368	47.7	$ 23,622,700	$ 9,669,402	40.9
1979	$ 17,152,473	$ 6,617,387	38.6	$ 7,072,378	$ 3,531,909	49.9	$ 24,224,851	$ 10,149,296	41.9
1980	$ 17,178,510	$ 6,730,837	39.2	$ 6,397,776	$ 3,157,048	49.3	$ 23,576,286	$ 9,887,885	41.9
1981	$ 18,148,531	$ 7,156,664	39.4	$ 6,222,464	$ 3,093,892	49.7	$ 24,370,995	$ 10,250,556	42.1
1982	$ 19,242,761	$ 7,460,620	38.8	$ 6,743,679	$ 3,335,577	49.5	$ 25,986,440	$ 10,796,197	41.5
1983	$ 21,239,891	$ 8,046,022	37.9	$ 7,777,016	$ 3,218,781	41.4	$ 29,016,907	$ 11,264,803	38.8
27-Year Total	**$297,550,566**	**$106,362,367**	**35.7**	**$129,082,431**	**$55,501,571**	**43.0**	**$426,632,997**	**$161,863,939**	**37.9**

* Federal taxes include only those excises paid by highway users that were dedicated to the Highway Trust Fund.

SOURCES: **Highway Statistics,** Federal Highway Administration, U.S Department of Transportation; and Department of Economics and Taxation, American Trucking Associations, Inc.